



### Is Your CDTFA Account Information Current?

It is important that we have the most current information about your business to ensure you are receiving updates, notices, publications, and due date reminders. You should update your account information whenever you:

- Close your business,
- Sell your business or your interest in the business,
- Change your business or mailing address,
- Add or close a business location,
- Change your entity type (for example from a sole proprietor to a corporation or LLC),
- Change your business name (DBA) or legal entity name,
- Add or remove owners, officers, members, or partners,
- Change your legal name,
- Change your banking information,
- Update your Social Security Number, Driver License, Federal Employer Identification Number (FEIN), Secretary of State ID, or State Employer Identification Number (SEIN), and
- Change your business activity or NAICS code.

### Updating Your Account Information Through Online Services

You can perform many account updates online after you log in with a username and password to your Online Services account at [onlineservices.cdtfa.ca.gov](http://onlineservices.cdtfa.ca.gov).

For account maintenance options such as closing your account, registering a new business location, or closing a business location, click the *More* hyperlink under the *I Want To* column at the top right of your Online Services homepage. You will then be able to select the account maintenance options you need.

To update the address where your books or inventory are stored, your mailing address, your DBA (if you are the business owner) or legal entity name (if you are the business owner), select the *Accounts* tab on your Online Services home page, then click on the *Account Type* hyperlink for the account you would like to update. Next, select the *Names and Addresses* tab and make your updates under the *Account Names and Addresses* section.

To update your banking information, select the *Settings* icon on the right side of your menu bar at the top of your Online Services homepage. Then select *Payment Options* to make your updates.

If you are the business owner and need to add or remove owners, officers, members, or partners, select the account you need to update under the *Accounts* tab on your Online Services homepage. Then select the business name hyperlink under the *Account* column at the top left of the screen. You will then be able to select *Maintain Ownership Information* under the *I Want To* column at the top right of the screen.

### When to Close Your Seller's Permit Account

If you sell your business and are no longer making sales, you are required to close your seller's permit account.

You are also required to close out your account if your business is reorganized into a different type of ownership entity (for example, sole proprietor to partnership or corporation; corporation to partnership or sole proprietor, or corporation to LLC). You will then need to apply for a new seller's permit under the new entity. Exceptions to this are business conversions and certain acquisitions. Please contact us for assistance if your business is going through one of these changes.

## You Must Contact Us to Make Certain Account Updates

If you are the business owner and need to update your Social Security Number, Driver License, Federal Employer Identification Number (FEIN), Secretary of State ID, or State Employer Identification Number (SEIN), you will need to contact us.

Likewise, you should contact us if you have changed your business activities and need to update your NAICS code to reflect the type of business that you conduct.

You may also contact our Customer Service Center at 1-800-400-7115 (CRS:711) for assistance with updating your account. Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

## New Local Charge Rate for San Francisco Retail Sales of Prepaid Mobile Telephony Services Effective April 1, 2022

Effective April 1, 2022, the new local charge rate for the City and County of San Francisco is 15 percent. Sellers are required to collect, report, and pay local charges on their retail sales of prepaid mobile telephony services. You may find the applicable local charge rates for each city and county on our *911 Surcharge and Local Charge Rates* webpage at [www.cdtfa.ca.gov/taxes-and-fees/mts.htm](http://www.cdtfa.ca.gov/taxes-and-fees/mts.htm).

NEW LOCAL CHARGE RATE			
Location	Current Rate	New Local Rate	County
City and County of San Francisco	14.80%	15.00%	San Francisco

For periodically updated information about local charge collection requirements and the 911 Surcharge, please see our *Tax Guide for Prepaid Mobile Telephony Services (MTS) and Telecommunication Service Suppliers*, at [www.cdtfa.ca.gov/industry/seller-servicesupplier.htm](http://www.cdtfa.ca.gov/industry/seller-servicesupplier.htm).

## New Sales and Use Tax Rates Beginning April 1, 2022

California voters approved the district tax changes listed below in the November 2021 election, except as noted. The tax rate changes apply only within the indicated city or county limits. The new tax rates, tax codes, and expiration dates will be available to view and download as a spreadsheet on March 1, 2022, on our webpage, [California City & County Sales & Use Tax Rates](#).

To find the specific tax rate for your area or business location, go to [Find a Sales and Use Tax Rate by Address](#). The new rates will be displayed on April 1, 2022. If you have questions about this notice, please call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available to assist you Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

DISTRICT TAX RATE INCREASING			
Citywide	New Code	Prior Rate	New Rate
City of Isleton (located in Sacramento County) <sup>1</sup>	985	8.250%	8.750%
City of Taft (located in Kern County)	974	7.250%	8.250%

DISTRICT TAX RATE DECREASING			
Countywide	New Code	Prior Rate	New Rate
Del Norte County <sup>2</sup> (This rate applies in all incorporated cities that do not impose a district tax.)		7.500%	7.250%
City of Crescent City	833	8.500%	8.250%
Del Norte County Unincorporated Area	831	8.500%	8.250%
Marin County <sup>3</sup> (This rate applies in all unincorporated areas and in incorporated cities that do not impose a district tax.)	975	8.250%	8.000%
Town of Corte Madera	976	9.000%	8.750%
Town of Fairfax	977	9.000%	8.750%
City of Larkspur	978	9.000%	8.750%
City of Novato	979	8.500%	8.250%
Town of San Anselmo	980	8.750%	8.500%
City of San Rafael	981	9.250%	9.000%
City of Sausalito	982	8.750%	8.500%
DISTRICT TAX CODE CHANGING			
Countywide	New Code	Tax Rate	
Alameda County <sup>4</sup> (This rate applies in all unincorporated areas and in incorporated cities that do not impose a district tax.)	966	10.250%	
City of Alameda	967	10.750%	
City of Albany	968	10.750%	
City of Emeryville	969	10.500%	
City of Hayward	970	10.750%	
City of Newark	971	10.750%	
City of San Leandro	972	10.750%	
City of Union City	973	10.750%	
Citywide	New Code	Tax Rate	
City of Rio Vista (located in Solano County) <sup>5</sup>	987	8.125%	
CURRENT DISTRICT TAX EXTENDED			
Citywide	Code	Tax Rate	Expiration Date
City of Indio (located in Riverside County) <sup>6</sup>	517	8.750%	Indefinite

1. The existing city tax of 0.50 percent will expire March 31, 2022. Two new city taxes of 0.50 percent, for a total of 1.00 percent, were approved by voters in the November 2020 (Measure L) and November 2021 (Measure B) elections.
2. The Del Norte County tax of 0.25 percent will expire March 31, 2022. The county tax rate will decrease by 0.25 percent.
3. The Marin County tax of 0.25 percent will expire March 31, 2022. The county tax rate will decrease by 0.25 percent.
4. The existing county tax of 0.50 percent was extended by voters in the November 2014 (Measure BB) election; however, the tax code will expire March 31, 2022. A new tax code is needed and will take effect April 1, 2022. There is no change in the tax rate in Alameda County.
5. The existing city tax of 0.75 percent will expire March 31, 2022. A new tax of 0.75 percent approved by voters in the November 2020 (Measure O) election. There is no change in the tax rate in the City of Rio Vista.
6. The existing City of Indio tax of 1.00 percent, set to expire March 31, 2037, was extended indefinitely.

## When Should I Issue a Resale Certificate?

If you are engaged in the business of selling tangible personal property (merchandise) in California, you may issue a [CDTFA-230, General Resale Certificate](#), when purchasing items for resale in the regular course of your business operation.

Generally, a resale certificate is issued when purchasing:

- Merchandise (finished items) for resale.
- Items solely for demonstration or display while holding them for sale in the regular course of business operations.
- Materials that will become a physical part of an item that will be held for resale.

You should not use a resale certificate when buying a product that you will:

- Use in your business rather than sell.
- Use in your business (other than for demonstration or display) before selling.
- Use for personal purposes.
- Hold as an investment for appreciation in value and for sale in the future.

For more information, please see [publication 103, Sales for Resale](#), and [Regulation 1668, Sales for Resale](#).

## Know Your Rights

As a taxpayer, you have many rights under the law, including the right to:

- Information and assistance to help you comply with the law,
- Fair and courteous treatment,
- Prompt service,
- Confidentiality, and
- Appeal a determination or claim a refund as allowed by law.

Along with those rights, you have the responsibility to:

- Stay informed about tax laws and regulations that affect you and your business,
- Respond promptly to our attempts to contact you,
- Inform us of any changes to your business ownership or address, and
- Maintain adequate records.

For more information, please see publication 70, *Understanding Your Rights as a California Taxpayer*, at [www.cdtfa.ca.gov/formspubs/pub70.pdf](http://www.cdtfa.ca.gov/formspubs/pub70.pdf). You may also call the Taxpayers' Rights Advocate Office at 1-888-324-2798 if you have questions about your rights, or if you are unable to resolve a problem through normal channels, such as speaking with a supervisor.

## Sign Up Now

We are transitioning away from using Limited Access Codes. If you have not created a username and password, we encourage you to *Sign Up Now*, at [onlineservices.cdtfa.ca.gov](http://onlineservices.cdtfa.ca.gov), so you can access your accounts, file returns and reports, and make payments using our online services system. A username and password allows you to perform many account activities online such as:

- Managing multiple accounts,
- Requesting relief of penalties and interest,
- Requesting filing extensions,
- Saving and updating banking and account information,
- Viewing return and payment history, and
- Receiving alerts and correspondence.

If you need assistance creating a username and password, please see our video tutorials webpage at [www.cdtfa.ca.gov/services/#Tutorials](http://www.cdtfa.ca.gov/services/#Tutorials), or contact our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

## New Online Filing Requirements

Online filing is now required for many of our tax and fee programs. *Sign Up Now* for online filing on our Online Services webpage at [onlineservices.cdtfa.ca.gov](http://onlineservices.cdtfa.ca.gov). Online filing is now required for the programs listed below:

- Cannabis Taxes
- Cigarette and Tobacco Products Tax
- Emergency Telephone Users (911) Surcharge
- Hazardous Waste Environmental Fee
- Hazardous Waste Facility Fee
- Lead-Acid Battery Fees
- Lumber Products Assessment
- Oil Spill Prevention and Administration Fee
- Local Charges on Retail Sales of Prepaid Mobile Telephony Services

For online filing assistance or how to create a username and password, please view our Video Tutorials webpage at [www.cdtfa.ca.gov/services/#Tutorials](http://www.cdtfa.ca.gov/services/#Tutorials) or contact our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

## Changes to Lead-Acid Battery Fees

On April 1, 2022, the California battery fee and the manufacturer battery fee will increase to \$2 per [Assembly Bill \(AB\) 2153](#) (Stats. 2016, ch. 666) and [AB 142](#) (Stats. 2019, ch. 860). Changes to your 2022 returns are outlined in our special notice, [Lead-Acid Battery Fees Increase April 1, 2022](#), and include the fee increase and a new one-time annual split return for annual filers for periods before and after April 1, 2022. Quarterly filers will continue to file their returns as usual. However, any adjustments for returned merchandise or fee-paid purchases resold prior to April 1, 2022, must be made by filing an amended return or a claim for refund for the applicable period. These adjustments for periods prior to April 1, 2022, may not be made on your returns after April 1, 2022.

For more information about the Lead-Acid Battery Fees and how to register, please view our *Tax Guide for Lead-Acid Battery Fees*, at [www.cdtfa.ca.gov/industry/lead-acid-battery-fees.htm](http://www.cdtfa.ca.gov/industry/lead-acid-battery-fees.htm).

## Oil Spill Prevention and Administration Fee – Registration, Reporting, and Invoicing Requirements

### Oil Spill Prevention and Administration (OSPA) Fee Registration and Reporting Requirements for Renewable Fuel Facility Operators

As of July 22, 2021, renewable fuel production facility operators and renewable fuel receiving facility operators (RF facility operators) are required to register with us for an oil spill prevention and administration (OSPA) fee account. Beginning January 1, 2022, RF facility operators are required to collect the OSPA fee from the owner, file monthly returns online, and pay the fee to us, according to [Assembly Bill 148](#) (Stats. 2021, ch. 115).

Please register to pay the fee on our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) by selecting the *Login/Register* button. Under the *Registration* heading, choose *Register a New Business Activity*.

For more information on the new registration and reporting requirements, please see our special notice, *Renewable Fuel Registration and Reporting Requirements for the Oil Spill Prevention and Administration Fee*, at [www.cdtfa.ca.gov/formspubs/L821.pdf](http://www.cdtfa.ca.gov/formspubs/L821.pdf), and for the OSPA fee, please see our *Oil Spill Prevention and Administration Fee & Oil Spill Response Fee Guide*, at [www.cdtfa.ca.gov/taxes-and-fees/oil-spill-prev-resp-adm-fee.htm](http://www.cdtfa.ca.gov/taxes-and-fees/oil-spill-prev-resp-adm-fee.htm).

### Invoicing Requirements for OSPA Fee payers

Only marine terminal operators, refinery operators, renewable fuel production facility operators, and renewable fuel receiving facility operators are required to collect the OSPA fee on transactions or activities that would result in an OSPA fee liability.

The OSPA fee you collect must be separately stated on the invoice you provide to the owner of the crude oil, petroleum products, or renewable fuel. You must also separately state the fee amount you collect on the shipping documents you provide to another marine terminal operator, refinery operator, renewable fuel production facility operator, or renewable fuel receiving facility operator on any transaction or activity that would result in an oil spill fee liability.

## Excess Fee Reimbursement – Oil Spill Prevention and Administration Fee

The OSPA Fee law does not prohibit a taxpayer from including the OSPA fee expense in the costs for services provided or products sold. However, the OSPA fee must not be separately stated as a charge for reimbursement on a transaction or activity that does not result in a fee liability. A separately stated fee charge on a transaction or activity that does not result in a fee liability is considered excess fee reimbursement.

Excess fee reimbursement is defined as any amount charged by a taxpayer on an activity or transaction that does not result in an oil spill fee liability or is more than the fee due and represented as an oil spill fee reimbursement. Excess fee reimbursement must be paid to us, unless refunded by the taxpayer to their customer.

## Revised Tobacco Products Distributor Tax Return

Beginning January 1, 2022, tobacco products distributors must report exempt distributions by product type. Also, if a credit on returned tobacco products is being claimed, a new *Schedule C-Tax Credit Adjustment Worksheet* must be completed and submitted to ensure the correct tax rate is applied when calculating the tax credit.

For more information, please see our letter, *Revised Tobacco Products Distributor Tax Return* at [www.cdtfa.ca.gov/formspubs/L843.pdf](http://www.cdtfa.ca.gov/formspubs/L843.pdf), watch our video tutorial, *How to File a Tobacco Products Distributor Tax Return* at [www.cdtfa.ca.gov/services/#Tutorials](http://www.cdtfa.ca.gov/services/#Tutorials), or visit our *Tax Guide for Cigarettes and Tobacco Products*, at [www.cdtfa.ca.gov/industry/cigarette-and-tobacco-products.htm](http://www.cdtfa.ca.gov/industry/cigarette-and-tobacco-products.htm).

## Culver City Office Closed on February 28, 2022

On Monday, February 28, 2022, we permanently closed our Culver City Office, located at 5901 Green Valley Circle, Suite 200, Culver City, CA 90230-6948, until another office location can be established.

Taxpayers requiring assistance are encouraged to contact our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. If you have a need for services that you cannot obtain through our Customer Service Center or website, please contact the Culver City Office team members at 1-310-342-1000 or by email at [culvercityinquiries@cdtfa.ca.gov](mailto:culvercityinquiries@cdtfa.ca.gov). After February 28, 2022, individuals requiring in-person assistance should contact CDTFA's Culver City team at the number listed above to schedule an appointment at one of our other locations in the area.

*Please note:* Many services are available on our website, via mail, or over the telephone. Please visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) for a listing of all CDTFA offices, online registration, online filing, forms, payments, and other information.

## For More Information

All telephone numbers are toll-free.

### Internet

[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)  
[www.taxes.ca.gov](http://www.taxes.ca.gov)

### Customer Service Center

1-800-400-7115  
(CRS:711)

### Seller's Permit Verification

1-888-225-5263  
[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

### Taxpayers' Rights Advocate

1-888-324-2798  
[www.cdtfa.ca.gov/tra](http://www.cdtfa.ca.gov/tra)

### Tax Evasion Hotline

1-888-334-3300

### State Legislation

<https://leginfo.ca.gov/legislature>

### More Articles Available Online

There are occasions when we have more articles than we have space for in this print version of the *Tax Information Bulletin*. The additional articles are available online at [www.cdtfa.ca.gov/taxes-and-fees/tax-bulletins.htm](http://www.cdtfa.ca.gov/taxes-and-fees/tax-bulletins.htm).

### New and Revised Publications Available Online

For new and revised publications, see our website at [www.cdtfa.ca.gov/formspubs/pubs.htm](http://www.cdtfa.ca.gov/formspubs/pubs.htm).

Thank you for connecting with us.

